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No. 2000/058

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

ASSESSORS' HANDBOOK SECTION 267  
*WELFARE, CHURCH, AND RELIGIOUS EXEMPTIONS*

Enclosed is a copy of the revised version of Assessors' Handbook Section 267 (AH 267), *Welfare, Church, and Religious Exemptions*, adopted by the Board on August 10, 2000. AH 267 was previously rewritten in October 1998. Recent amendments to several sections of the Revenue and Taxation Code and Title 18 of the California Code of Regulations (Property Tax Rules) dealing with exemptions necessitated changes to AH 267.

The revisions occur primarily in Chapter 5, *Housing*, and result from:

- Adoption of Property Tax Rule 137, *Application of the Welfare Exemption to Property Used for Housing*.
- Amendments to section 214, subdivision (g), which change the eligibility requirements for low-income housing.
- Adoption of section 214.15, which allows land held for the construction of low-income housing by certain qualifying organizations, as specified, to be eligible for the welfare exemption.
- Amendment of section 254.5, to allow abbreviated annual filing for property qualifying for the welfare exemption under section 214.15.
- Adoption of section 237, which provides for the exemption of certain Indian Housing Authority owned low-income housing projects.
- Conclusions of the Office of Administrative Law in 2000 OAL Determination No. 6. Staff has revised the language in the *Multispecialty Clinic* section of Chapter 3, to a "case specific" discussion of the Board's *St. Jude* decision.

The AH 267 is posted on the Board's Web site at [www.boe.ca.gov](http://www.boe.ca.gov). Copies are also available on disk upon request to the Policy, Planning, and Standards Division at (916) 445-4982.

Board staff wishes to express their appreciation to all parties who participated in the update process of this handbook section. Those efforts contributed greatly to the success of this project.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:gf  
Enclosure